

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 57877

KING COUNTY FIRE PROTECTION DISTRICT NO. 50

King County, Washington

January 1, 1995 Through December 31, 1995

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KING COUNTY FIRE PROTECTION DISTRICT NO. 50
King County, Washington
January 1, 1995 Through December 31, 1995

**Independent Auditor's Report On Compliance With State
Laws And Regulations**

Board of Commissioners
King County Fire Protection District No. 50
Skykomish, Washington

We have audited the financial statements, as listed in the table of contents, of King County Fire Protection District No. 50, King County, Washington, as of and for the fiscal year ended December 31, 1995, and have issued our report thereon dated October 8, 1996.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the district's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the district complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. However, we noted an instance of noncompliance of regulatory requirements immaterial to the financial statements which is identified in the Schedule of Findings accompanying this report. With respect to items not tested, nothing came to our attention that caused us to believe that the district had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

October 8, 1996

KING COUNTY FIRE PROTECTION DISTRICT NO. 50
King County, Washington
January 1, 1995 Through December 31, 1995

Schedule Of Findings

1. District Officials Should Comply With The Open Public Meeting Act

During our audit, we noted the following instances of noncompliance with the Open Public Meetings Act (Chapter 42.30 RCW).

- a. The board of commissioners discussed and approved the fire chief's employment contract in an executive session but failed to take final action on the setting of his salary in an open public meeting.

RCW 42.30.110(1) states:

(g) . . . when a governing body elects to take final action . . . setting the salary of an individual employee . . . that action shall be taken in a meeting open to the public.

- b. The board, on several occasions, convened into executive session without announcing the purpose of the session.

RCW 42.30.110(2) states:

Before convening in executive session, the presiding officer of a governing body shall publicly announce the purpose for excluding the public from the meeting place

District officials stated these instances of noncompliance were due to oversight. However, these lapses deprive the public of the ability to participate in and monitor the activities of their elected officials and could cause actions of the board to be null and void.

We recommend district officials conduct and document district meetings in accordance with the Open Public Meetings Act.

Auditee's Response

In response to the finding issued by the Washington State Auditor's Office, regarding compliance with the Open Public Meetings Act, the District states that any instance of non-compliance with the Open Public Meetings Act was inadvertent and not intended to deprive the public of the ability to participate in and monitor the activities of the Board. Accordingly, the District has taken steps to better document its proceedings to avoid the reoccurrence of such instances in the future.

Auditor's Concluding Remarks

We appreciate the district management's response and will review their progress during our next audit.

KING COUNTY FIRE PROTECTION DISTRICT NO. 50
King County, Washington
January 1, 1995 Through December 31, 1995

Independent Auditor's Report On Financial Statements And Additional Information

Board of Commissioners
King County Fire Protection District No. 50
Skykomish, Washington

We have audited the accompanying Statement of Assets and Liabilities Arising From Cash Transactions and Statement of Fund Resources and Uses Arising from Cash Transactions and Other Changes in Fund Balance of the various funds of King County Fire Protection District No. 50, King County, Washington, for the fiscal year ended December 31, 1995. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the district prepares its financial statements on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles. The district did not present note disclosure for the year ended December 31, 1995. Presentation of such notes would provide additional information regarding the district operating, investing, and financing activities. Note disclosure is required by generally accepted accounting principles.

In our opinion, except that the lack of note disclosure results in an incomplete presentation as explained in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the recognized revenues and expenditures of the funds of King County Fire Protection District No. 50 for the fiscal year ended December 31, 1995, on the cash basis of accounting described in Note 1.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Long-Term Debt is presented for purposes of additional

analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Brian Sonntag
State Auditor

October 8, 1996